

# FISCAL NOTE

**STATE OF ALASKA**  
**2011 LEGISLATIVE SESSION**

Fiscal Note Number 1  
 Bill Version SB 19  
 (S) Publish Date 2/21/11

Identifier (file name) SB19-DOR-TAX-02-16-11 Dept. Affected Revenue  
 Title Passenger Vehicle Rental Tax Appropriation Treasury and Taxation  
 Allocation Tax Division  
 Sponsor Senator French  
 Requester Senate Transportation OMB Component Number 2476

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information						
		FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>OPERATING EXPENDITURES</b>								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants								
Miscellaneous								
<b>TOTAL OPERATING</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>								
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<b>CHANGE IN REVENUES</b>			(12.0)	(12.0)	(12.0)	(12.0)	(12.0)	(12.0)
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**FUND SOURCE** (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
1178 Temporary Code								
<b>TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of any current year (FY2011) cost \_\_\_\_\_

**POSITIONS**

Full-time								
Part-time								
Temporary								

Why this fiscal note differs from previous version (if initial version, please note as such)

First version of fiscal note.

Prepared by Johanna Bales, Deputy Director  
 Division Tax Division  
 Approved by Ginger Blaisdell, Director Administrative Services Division  
Department of Revenue

Phone 907-269-6628  
 Date/Time 2/16/11; 1:00pm  
 Date 2/16/11; 1:32pm

**FISCAL NOTE #1**

**STATE OF ALASKA  
2011 LEGISLATIVE SESSION**

**BILL NO. SB 19** \_\_\_\_\_

**Analysis**

**Bill Language:**

This bill would exempt motorcycles from the vehicle rental tax.

**Revenues:**

The state receives approximately \$12,000 each year in vehicle rental tax from the rental of motorcycles in the state. Revenue would drop by approximately \$12,000 each year as a result of this legislation.

**Expenditures:**

The department can implement the provisions of this bill with existing resources.